Fig. 1

				F							account receivable	21	interest	31 bus	iness trip
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1)		3	A 181 - M 268			(5)	U.	1 - CP 88	2:3	5		25	communication	35 sun	
1)	-	4	A 271 - M 358			(6)	CQ	1 - DE 88	윤	6		26	telephone bill	36 bad	debt
1)		5	A 361 - M 448		4	(7)	DF	1 - DR 88	2 2	7		27		37 dis	count
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	(2)		0 1 - AI 88		Ц,					<u>_</u>			salary		
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2			ustomer management		16 1:	
3	supplier	distributor	distributor 85	distributor	distributor 253	distributor
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1 7	$\frac{3}{4}$		87 88	171	255 256	339
8	5	5	89	173	257	341
8 9 10	6	6 7	90 91	174	258 259	342
111	8	8	92	176	260	344
112	9	9	93	177	261	345
13 14	10	10	94 95	178	262 263	346
15 16	12 13	12	96	180	264	348
16	13	13	97	181	265	349 350
18	15	15	98	183	267	350
18 19 20 21	16 17	16 17	100	184	268	352
21	18	18	101	185	269	353
22	19	19	103	187	271	355
23	20	20 21	104	188	272 273	356
25	20 21 22	22	106	190	274	358
26	1 23 1 1	23 24	107	191 192	275 276	359 360
28	25	25	109	193	277	361
29	24 25 26 27	26 27	110	194 195	278 279	362
31	1 28 1	28	111	195	280	363 364
22 23 24 25 26 27 28 29 30 31 32 33 34 35 36 37 38	29 30	29	113	197	281	365
33	30	30 31	114	198	282 283	366 367
35	31 32	32	116	200	1 284   1	368
36	33 34	33 34	117	201	285 286	369
38	1 35 1	35	118	203	287	370
39	36	35 36	120	204	287 288	372
40 41	37	37 38	121 122	205 206	289 290	373 374
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58	54 55	1 55	139	1 223 1	307	391
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64	60	60	144	229	312	396 397
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67	63 64	63	147	231 232	315 316	399 400
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71	68	68	151 152	236	320	404
172	69	769	153 154	237 238	321	405
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75	72	72	156	240	324	408
177	73 74	73 74	157 158	241	325 326	409
178	75	75	159	243	327	411
79 80	76 "7	76	160	244 245	328 329	412
l 81	78	78	162	246	330	414
82	79	79	163	247	330 331	415
83 84	. 1 81 1	80 81	164 165	248 249	332 333	416
85	82	82	166	250	334	418
87	83 84	83	167 168	251 252	335 336	subtotal (8)
88	total 3	subtotal (4)	subtotal (5)	subtotal (6)	subtotal (7)	total (8)
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account receivable	1	interest	21		bili payable	issued	DITT receivable	accepted
account payable	2	transportation cost	22					
debt	3	newspaper	23					
loan	4	stationery	24					
owner's credit	5	communication	25					
deposit money	6	telephone bill	26					
bill receivable	7	insurance	27					
bill payable	8	tax	28					
advance	9	salary	29					
capital subscription	10	welfare	30					
	11	business trip	31					
	12	entertainment expense	32					
	13		33					
		car	33					
	14	oil						
	15	sundry	35					
	16	bad debt	36					
	17	discount	37					
·	18		38					
balance item reserved 1	1~18		39					
expense item reserved 3	8~43		40		1			
			41					
			42					
expense item reserved 3	51	total expense	43 53 54			61		
last-term balance	52	today's balance	54					
			100	A+B+C+D				
		data	]	•				
bank ©	last term-en	nd	term-end of					
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account receivable ©			105		notice			
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capital ©	) 1		111					
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loan . C	ئب (		114 115					
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bill payable C capital asset C	)		117 118		• • .			
capital subscription C			119 120					
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rigiti receivable accepte			1 17.3		1			

$\mathbf{Q}$	CR	СТ	CV	CW	СХ	C	Z	DB		DD
		6	trial	balance			profit an	d loss statement		
ŀ	CA58	bank	<del></del>		1 <del></del>		<del></del>	sales	<del></del>	CX12
-		postal transfer				CX13		purchase		CAIL
t		cash				CX14		initial		
Į	CA61	checking						inventory		CA67
Ţ		account receivable								
ŀ		account payable		CA64		CX56		expense		
-			l		CACE	CVOI		-11		CX79
ŀ			sales_ purchase		CA65 CA66	CX81 CX83	carryover	allowance depreciation	refund	CV13
t			initial	<del></del>	BW67	0.00		depreciation.		
t		merchandise profit_		CX12-CX1	3-CX14			profit and loss	CZ16-DD5-	DD8-DD12
ſ		expense			I	@SUM(C	CZ5CZ15)	total	@SUM (DD	5.,DD15)
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ļ	CA72	capital owner's credit		CA71		ł		halanas abast		
		debt s credit	+	CA73		1		balance sheet		
ŀ		loan		02110		1				
1		advance		CA75		CR5	1	bank		
		bill receivable				CR6 CR7		postal transfer		
ļ		bill payable		CA77		CR7		cash	<u> </u>	
1		capital asset	1			CR8		checking		
	CA79 CA80	capital subscription investment	<del> </del>	<del> </del>	<del>                                     </del>	CX62	<del> </del>	account receivable		
ŀ	CNOU	deposit money		CA81	1	CA02	<del> </del>	account receivable		CX58
Ì		allowance	<del>                                     </del>	BW82		1		Dajavic		UNUU
Ì						DD8		inventory		
ſ			ļ					capital		CX85
į	OSUM (CR5CR31)	total	1	@SUM(CW5	CW31)	CX68	ļ	owner's credit		07750
						CV70	<del> </del>	debt		CX70
			work sh	eet		CX72	<del>                                     </del>	loan advance	1	CW22
[			WOLK SI	ee (	ı	CR23	<b>†</b>	bill receivable		UNAL
ſ	interest	-CA5	1	T	CT38+CW37	1	İ	bill payable		CW24
: [	transportation cost	-CA7			1CT38+CW38	CX75		capital asset		
	newspaper	-CA9			CT39+CW39	CR26		capital subscription		
	stationary	-CA11	<del> </del>		CT40+CW40	CR27	ļ	investment	<u> </u>	CVOR
	communication telephone bill	-CA13 -CA15	1	+	CT41+CW41 CT42+CW42	<b>↓ ├</b> ──		deposit money allowance	-	CX77 BW82
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			1	1	CTA3+CWA3	DD12	Irafund	la Howanco		1 1717
3	insurance	-CA17		ļ	ICT43+CW43	_DD12	refund	allowance	carryover	CZ12
3	insurance tax	-CA17 -CA19			CT43+CW43 CT44+CW44	DD12	refund	allowance	carryover	CZ12
1	insurance	-CA17 -CA19 -CA21 -CA23			CT43+CW43 CT44+CW44 CT45+CW45		refund		carryover	CZ12
5	insurance tax salary welfare business trip	-CA17 -CA19 -CA21 -CA23 -CA25			CT43+CW43 CT44+CW44 CT45+CW45	DD12 DD15	refund	allowance profit and loss	carryover	CZ12
3	insurance tax salary welfare business trip entertainment expense	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48	DD15		profit and loss		
3	insurance tax salary welfare business trip entertainment expense car	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49	DD15	CZ22CZ4	profit and loss	@SUM(DD;	
8100789	insurance tax salary welfare business trip entertainment expense car oil	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50	DD15		profit and loss		
8100780012	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52	DD15	CZ22CZ4	profit and loss	©SUM(DD)	
8100780012	insurance tax salary welfare business trip entertainment expense car oil sundry	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53	DD15	CZ22CZ4	profit and loss total	©SUM(DD)	
810078001	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52	DD15	CZ22CZ4	profit and loss total fit and loss dispositi	©SUM(DD)	22 DD48
810078001	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA37			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55	DD15	CZ22CZ4	profit and loss total fit and loss dispositi	©SUM(DD)	
8 - 10 - 10 - 10 - 10 - 10 - 10 - 10 - 1	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53	DD15 @SUM(	CZ22CZ4	profit and loss total  fit and loss dispositi  capital owner's credit	©SUM(DD)	DD31
8	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA37			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55	DD15 @SUM(0	CZ22CZ4	profit and loss total fit and loss dispositi	©SUM(DD)	22 DD48
	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA37			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55 CSUM(CZ37CZ55	DD15	CZ22CZ4	profit and loss total  fit and loss dispositi  capital owner's credit	©SUM(DD)	DD31
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	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account pavable	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA37			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55 CSUM(CZ37CZ55	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
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	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account pavable	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA37			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55 CT58+CW58 CT59+CW60 CT51+CW50 CT51+CW51 CT52+CW52 CT53+CW53 CT53+CW53 CT53+CW53 CT53+CW53 CT54+CW55	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account pavable  account receivable  owner's credit	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA35 -CA35 -CA37  -CSUM(CV37CV55)  CA64  CA63			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55 CT58+CW58 +CW59+CW60  CT62+CW62 +CW63+CW64	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
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	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account payable  account receivable  owner's credit debt	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA33 -CA35 -CA35 -CA37  -CSUM(CV37CV55)			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55 CSUM(CZ37CZ55 CT58+CW58 +CW59+CW60  CT62+CW62 +CW63+CW64	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
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	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account pavable  account receivable  owner's credit debt loan  capital asset	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA35 -CA35 -CA37  -CSUM(CV37CV55)  CA64  CA63  CA72 -CA72 -CA74 -CA78			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55  CT58+CW58 +CW59+CW60  CT62+CW62 +CW63+CW64  CT68+CW68 CT70+CW70+CW71 CT72+CW72+CW73	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
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	insurance tax salary welfare business trip entertainment expense car oil sundry bad debt discount  total account pavable  account receivable  owner's credit debt loan  capital asset* deposit money	-CA17 -CA19 -CA21 -CA23 -CA25 -CA27 -CA29 -CA31 -CA35 -CA35 -CA37  -CSUM(CV37CV55)  CA64  CA63  CA72 -CA72 -CA74 -CA78			CT43+CW43 CT44+CW44 CT45+CW45 CT46+CW46 CT47+CW47 CT48+CW48 CT49+CW49 CT50+CW50 CT51+CW51 CT52+CW52 CT53+CW53 +CW54+CW55  CT58+CW58 +CW59+CW60  CT62+CW62 +CW63+CW64  CT68+CW68 CT70+CW70+CW71 CT72+CW72+CW73	DD15 @SUM(0	CZ22CZ4	profit and loss  total  fit and loss dispositi  capital owner's credit deposit money profit and loss	@SUM(DD)	DD31
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	inventory	2 CZ7	salary and wage	20	CT45	carry-back		37	
g purchase	<u></u>	1 3 CZ6	interest discount	21	CX37	l ä		38	
	inventory	4 DJ11+DJ12 5 DD8	land and house rents bad debt	22 23	CX52		total wage of family employee	39 40	DR9
<u> </u>		6 DI13+DI14	discount	24	CX53		allowance for bad debt	41	CZ12
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vater line	and newspaper	10 CT39		28		2	total	45	DR15
· ·	ng expenses	11 CT47		29			income before deduction for blue return	46	DN25+DR13-DR1
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	and company	13 CT42 14 CT48	oil sundry	31 32	CT50 CX51	1	income	48	DR20
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OTHER DEP		BW59	CZ23	amo	unt outstanding			1	IMPIL
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Flg. 8

	DT	DU	DW (8)	DY	DZ	EA	EC	EE	· F	EG
			8		iness					
	1	profit ratio of	current income (yearly) capital	upper 8	middle 5	lower 3	DR56 DR55			summary
	2	assessed percentage of classification of	capital asset total capital				DL51 DR57			◆This table reveals
		assets to total assets	net worth	20	40	90	DD31+DD42	<u> </u>		cumulative numeral not yearly ones.
	3	net worth ratio	total capital	80	35	20	EC8			
	<b>④</b>	fixed assets ratio	capital asset net worth	50	180	250	EC7 EC10			◆Therefore, it is proper to see at the end of the yea
	3	liquid ratio	floating asset floating debt				ØSUM(DL35DL44) DR57-DR55			
<u> </u>		ratio of	operating profit	200	70	40	D/16		-+	◆The ratio criteria are not absolute.
	6	operating profit to net sales	net sales	7	5	3	<b>D</b> J9	Ì		Set your criteria
	7	ratio of declared profit	declared profit net sales	6	4	2	DR23 DJ9			
_	8	ratio of	current income	1 8	1 -4		DR23 D]9		1	1
<u></u>	•	to net sales	net sales	4	2	1				1
	9	turnover of total capital	net sales (yearly) total capital	2.5	1.8	1.2	DJ9 DR57			
	00	sales growth rate	current net sales previous net sales	1.05		0.8	DI9 additional entry			
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Fig. 9(a)

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(1)		3	A 181 - M 268		(5)	BS 1 - CP 88	월 불기	5 owner's credit	25 communication	35 sundry
<u>(1)</u>		4	A 271 - M 358		6)	CQ 1 - DE 8	code table	6 deposit money	26 telephone bill 27 insurance	36 bad debt 37 discount
<u>Q</u>		5	A 361 - M 448		(7) (8)	DF 1 - DR 8	월 [형일	7 bill receivable 8 bill payable	28 tax	37 discount
(1)	(2)	6	A 451 - M 538 O 1 - AI 88		(6)	102 1 - EG 00	<u> </u>	9 advance	29 salary	
	(2)		U 1 - A1 00		①-1 f	inancial mana	 gement	10 capital subscription	30 welfare	
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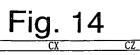
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54         51         0         51         0         135         0         219         0         303         0         387         55         55         0         0         52         0         136         0         220         0         304         0         388         56         53         0         53         0         137         0         221         0         305         0         389         0         58         55         0         55         0         139         0         221         0         306         0         390         0         58         55         0         55         0         139         0         2224         0         306         0         390         0         391         56         60         56         0         140         0         224         0         307         0         391         392         56         60         57         0         141         0         2224         0         307         0         391         392         56         60         309         0         333         392         56         60         300         0         344         0         2224<	50					<b>∤</b>	131			215				-		0
54         51         0         51         0         135         0         219         0         303         0         387         55         55         0         0         52         0         136         0         220         0         304         0         388         56         53         0         53         0         137         0         221         0         305         0         389         0         58         55         0         55         0         139         0         221         0         306         0         390         0         58         55         0         55         0         139         0         2224         0         306         0         390         0         391         56         60         56         0         140         0         224         0         307         0         391         392         56         60         57         0         141         0         2224         0         307         0         391         392         56         60         309         0         333         4         62         59         0         58         0         142         0	52					{ <u>├</u>								$\vdash$		- 0
54         51         0         51         0         135         0         219         0         303         0         387         55         55         0         0         52         0         136         0         220         0         304         0         388         56         53         0         53         0         137         0         221         0         305         0         389         0         58         55         0         55         0         139         0         221         0         306         0         390         0         58         55         0         55         0         139         0         2224         0         306         0         390         0         391         56         60         56         0         140         0         224         0         307         0         391         392         56         60         57         0         141         0         2224         0         307         0         391         392         56         60         309         0         333         4         62         59         0         58         0         142         0	53													┢		- 0
56         53         0         53         0         137         0         221         0         305         0         389         57         54         0         54         0         138         0         222         0         306         0         390         0         58         55         0         139         0         222         0         307         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         392         0         392         0         392         0         392         0         392         0         393         0         0         394         0         392         0         392         0         392         0         393         0         0         394         0         392         0         310         0         0         393	54					┨┝								$\vdash$		<u>ŏ</u>
56         53         0         53         0         137         0         221         0         305         0         389         57         54         0         54         0         138         0         222         0         306         0         390         0         58         55         0         139         0         222         0         307         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         391         0         392         0         392         0         392         0         392         0         392         0         393         0         0         394         0         392         0         392         0         392         0         393         0         0         394         0         392         0         310         0         0         393	55					┧┝╴								H		Ö
57         54         0         54         0         138         0         222         0         306         0         390         55         55         0         139         0         223         0         307         0         391         55         55         0         140         0         224         0         308         0         392         0         56         0         390         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         392         0         393         0         392         0         393         0         392         0         393         0         392         0         393         0         393         0         392         0         3393         0         393         0         393         0         394         0         393         0         394         0         393         0         394         0         393         0         311         0         393 </td <td>l 56 I</td> <td>53</td> <td></td> <td></td> <td></td> <td>1 🗀</td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td></td> <td>┢</td> <td></td> <td>Ū</td>	l 56 I	53				1 🗀								┢		Ū
59         56         0         140         0         224         0         308         0         392           60         57         0         141         0         225         0         308         0         393         0           61         58         0         58         0         142         0         225         0         310         0         393         0           62         59         0         59         0         143         0         227         0         311         0         395         0           63         60         0         60         0         144         0         228         0         312         0         396         0         64         61         0         65         0         0         144         0         229         0         313         0         397         66         66         63         0         63         0         147         0         231         0         314         0         398         66         63         0         64         0         148         0         233         0         315         0         399 <t< td=""><td>  57  </td><td></td><td></td><td></td><td></td><td>1  </td><td></td><td></td><td></td><td>222</td><td></td><td></td><td></td><td>T</td><td></td><td>0</td></t<>	57					1				222				T		0
59         56         0         140         0         224         0         308         0         392         6         65         7         0         140         0         225         0         308         0         393         6         6         57         0         140         0         225         0         308         0         392         6         6         57         0         141         0         225         0         309         0         393         6         6         6         0         310         0         394         6         6         0         0         144         0         225         0         311         0         395         0         311         0         395         0         311         0         396         0         311         0         396         0         311         0         397         0         6         0         0         6         0         0         313         0         397         0         0         313         0         397         0         0         313         0         399         0         313         0         313         0         399<	58		0	55	0		139	0	7	223				Τ		0
61										224		308		Г		0
62   59   0   60   0   60   0   143   0   227   0   311   0   395   60   60   0   144   0   228   0   312   0   395   60   60   0   145   0   229   0   313   0   397   65   65   65   0   65   0   146   0   230   0   314   0   338   66   66   30   0   63   0   147   0   231   0   0   315   0   339   66   63   0   64   0   148   0   232   0   316   0   400   68   65   0   66   0   66   0   149   0   233   0   317   0   401   68   65   0   66   0   66   0   150   0   234   0   318   0   400   66   66   0   66   0   66   0   150   0   234   0   318   0   400   67   0   67   0   151   0   235   0   319   0   403   403   403   403   405   400   4										225				C	393	0
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71 68 0 0 68 0 152 0 236 0 320 0 404 72 69 7 0 69 0 153 0 237 0 321 0 405 73 70 0 0 154 0 155 0 238 0 322 0 406 75 72 0 156 0 157 0 241 0 325 0 408 76 73 0 74 70 0 158 0 241 0 325 0 409 77 77 74 0 158 0 242 0 326 0 410 79 76 0 160 0 160 0 244 0 328 0 127 0 141 0 79 76 0 160 0 160 0 244 0 328 0 127 0 141 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1 1	70	67	. 0	67	0	1 [	151	0	П	235	0	319	0		403	0
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74         71         0         71         0         155         0         239         0         323         0         407           75         72         0         73         0         156         0         240         0         324         0         408           76         73         0         73         0         157         0         241         0         325         0         409           77         74         0         74         0         158         0         242         0         325         0         410           78         75         0         75         0         159         0         243         0         327         0         411           79         76         0         76         0         160         0         244         0         327         0         411           80         77         0         77         0         161         0         244         0         328         0         412           81         78         0         79         0         162         0         246         0         330         0 <td< td=""><td>72</td><td></td><td></td><td></td><td></td><td></td><td>153</td><td></td><td></td><td>237</td><td></td><td>321</td><td></td><td>L</td><td></td><td>0</td></td<>	72						153			237		321		L		0
75	73									238						0
76         73         0         73         0         157         0         241         0         325         0         409           77         74         0         75         0         158         0         242         0         325         0         410           78         75         0         75         0         159         0         243         0         326         0         410           79         76         0         76         0         160         0         244         0         328         0         412           80         77         0         77         0         161         0         245         0         329         0         413           81         78         0         78         0         162         0         246         0         330         0         414           82         79         0         163         0         247         0         331         0         415           83         80         0         0         164         0         248         0         332         0         416           84 <t< td=""><td>74</td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td><td></td></t<>	74															
80     77     0     77     0     161     0     245     0     329     0     413       81     78     0     162     0     246     0     330     0     414       82     79     0     163     0     247     0     331     0     415       83     80     0     80     0     164     0     248     0     332     0     415       84     81     0     81     0     165     0     249     0     333     0     417       85     82     0     82     0     166     0     250     0     334     0     418       86     83     0     83     0     167     0     251     0     335     0     (5)total	1/5															- 0
80     77     0     77     0     161     0     245     0     329     0     413       81     78     0     162     0     246     0     330     0     414       82     79     0     163     0     247     0     331     0     415       83     80     0     80     0     164     0     248     0     332     0     415       84     81     0     81     0     165     0     249     0     333     0     417       85     82     0     82     0     166     0     250     0     334     0     418       86     83     0     83     0     167     0     251     0     335     0     (5)total	1 49					4 L										. 0
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	88	total	1890000											۱ĥ		21000000
													- 111	_		

BT bal	BW ance managemen	BZ nt expense manag	CA gement	(5)	<u>C]</u>	CL bill manag	ement CN	CP
				[	± bill payable	issued	bill_recgivable	accepted
account receivable	5,000,000	interest	0	Ī	3,000,000		2,500,000	
account payable	-2,000,000	ion cost	0					
debt	1,500,000	newspaper	0					
loan	-1, 300, 000	stationerv	0	-				
owner's credit	0	communicatio	0					
deposit money	0	bill	0					
bill receivable	0	insurance	0					
bill payable	0	tax	0					
advance	0	salary	0					
capital subscription	0	welfare	0					
	0	business tri	-150,000					
	0	entertainment expense	-200,000				<u> </u>	
	0	car	0			·		
	0	oil	0					
	0	sundry	0					
	0	bad debt	0					
	0	discount	0					
	0		0					
			0					
			0					
			0					<del> </del>
			0					
	1 0 000 000		0			3,000,000		2,500,0
total balance last-term balance	56,000,000	total expense today's balance	-350,000 58,850,000	·		3,000,000	· —	2,500,0
			58,850,000	A+B+C+D				
		data	] .					
bank Ø	last term-end		term-end of th	nis month				
post office ©	5,000,000		3,000,000 28,350,000	B			•	
cash C checking C			21,500,000	Ď				
account receivable © account payable			63, 500, 000 16, 890, 000		notice	)		
sales	20,000,000		21,000,000 1,890,000				nl here according merging (be sure	
inventory (C		· ·	25,800,000			the beginning		
expense			350,000					
capital ©	148,000,000		148,000,000					
debt C	15,000,000		16,500,000		***			
advance.	13,000,000	<u>'</u>	14,300,000 0 2,500,000					
bill receivable © bill payable © capital asset	<b>)</b> }		3,000,000 24,000,000					
subscription C	24,000,000		24,000,000				•	
investment C deposit C			0					
O OWO CAA	ו ע	1	L		1			
			1					
allowance C					. ]			



	On				<u> 19. 1</u>	T		-		
	CR	СТ	CV	CW	СХ	CZ_		DB		DD
3		6	trial	balance			profit an	d loss statement		
5	6,000,000	bank						sales		21,000,000
6 7		postal transfer cash				1,890,000		purchase initial		
8	21,500,000	checking				40,000,000		inventory		25, 800, 000
9	63,500,000	account receivable		16, 890, 000						
10 11		account payable		10, 890, 000		150,000		expense		
12 13			sales		21,000,000 1,890,000	0	carryover	allowance	refund	0
14			purchase initial		40,000,000	0		depreciation		
15 16	950 000	merchandise profit		-20, 890, 000		10.010.000		profit and loss		-4,760,000 42,040,000
17	350,000	expense				42,040,000		total	<u> </u>	42,040,000
18		capital		148, 000, 000						
19	0	owner's credit		16 500 000				balance sheet		
20 21	14, 300, 000	debt Ioan	-	16, 500, 000						_
		advance		. 0		6,000,000		bank		
24	2,500,000	<u>bill receivable</u> bill payable		3,000,000		3,000,000 28,350,000		postal transfer cash		
22 23 24 25 26	24,000,000	capital asset				21,500,000		checking		
27	, , , , , , , , , , , , , , , , , , ,	investment				63,500,000		account receivable		10.000.000
27 28 29		deposit money allowance	<u> </u>	0				account payable	<del> </del>	16.890.000
30						25, 800, 000		inventory capital		148,000,000
32	163, 500, 000	total	-	163, 500, 000		200,000		owner's credit		
30 31 32 33 34 35 36					<del></del>	14,300,000		debt loan		16,500,000
35	•		work sh	eet				advance	<u> </u>	0
37	interest .	0	ł .		0	2,500,000		bill receivable bill payable	<del> </del>	3.000.000
38	transportation cost newspaper	0			0	24,000,000		capital asset capital subscription		
40	stationary	0			0	Ö		investment	<u> </u>	
41	communication telephone bill	0	<del> </del>	<del> </del>	0			deposit money		0
43	insurance	0			0	0	refund	allowance	carryover	0
45	tax salary	0			0				ļ -	
46 47	welfare business trip	150,000	-	<del> </del>	150,000	-4,760,000		profit and loss	<del> </del>	-
48	entertainment expense Car	200,000	_	-200,000	0	184, 390, 000		total		184, 390, 000
49 50	oil	0			0	184, 350, 000	1	totai		1 104, 350, 000
51 52	sundry bad debt	0			0		profit a	nd loss disposit	ion	
53	discount	0			0		-	_		
54 55		-						capital		148,000,000
56 57	total	350,000	<u> </u>	<u> 1 ·</u>	150,000	200,000		owner's credit deposit money	-	- 0
	account payable	16,890,000	L	1	16,890,000				<u> </u>	
160			ļ	ļ		-4,760,000		profit and loss	<del> </del>	-
61		62 500 000			62 500 000					152,560,000
58 59 60 61 62 63 64 65 66	account receivable	63,500,000			63,500,000		<u>.                                    </u>	next term capital_		152,500,000
64			-							
				<u> </u>						
67		, ,		1 200 200	7 000 000	6				
68	owner's credit	0	<del> </del>	200,000	200,000	ļ.				
70	debt	-: 16,500,000			16,500,000			•		
72	Ioan Sana	14,300,000	-		14, 300, 000					
73	- :-	1 21333,333								
75	capital asset	24,000,000	1		24,000,000	. [				
69 70 71 72 73 74 75 76 77 78 79 80 81	deposit money	0		<del>                                     </del>	0					
78	a Homes as / least /	T								
80	allowance/last term		<del>\</del>		<u> </u>		-			
81	allowance/this term	0	-		0					
83	depreciation				0			•		•
82 83 84 85 86 87	capital	148,000,000	1	1	148,000,000					
86		10,000,000			110,000,000				•	
88			$\pm$							





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				n n 6	- (و				
DG	DH	DI DI	DK	DL	DM	DN	<u></u>	DP DP	DQ DR
		⑦ income tax	oturn	on blue form (	tavatio	on office: form)			
		Theome tax	eturn	on blue form (	taxatic	on office. form/			
			pro	ofit and loss st	tatemen	ι			
	title	settled amoun 1 21,000,0		title		settled amount		title	settled amoun
	sales amount	21,000.0	00	depreciation	1	<del></del>	의厂	allowance for bad debt	351
				employee benefits a welfare	11	71	0   ş		36
٦	initial inventory purchase	2 40,000,0 3 1,890,0	90	salary and wag	e 2 2	0	carry-back		37
sale cost	total	4	10	interest discount		2		total	38
ac	closing inventory	5 25, 800, 0	00 [	bad debt	2	3		wage of family employee	40
	deducted cost	6 16,090,0	0   ž	discount	2		0	allowance for bad debt	41
	balance	7 4,910,0		<b></b>	2	5	_   š		42
	tax and public charge packing and transportation costs	9		<u>]</u>	2		carry-over		44
	water line and newspaper	10	8	ļ	2		[_ <u>5</u>	tatal	45
a	traveling expenses	11 150,0	_		2			income before deduction	46 4,560.00
expense	communication	12	$\frac{2}{6}$	car	3		0	for blue return deduction for blue return	47
cxl	ad and telephone	13	0	oil	3	1	ŏ		
	recept ion and company	14 200,0 15		sundry	3		<u> </u>	income	48 4,560,00
	property insurance repair	16	0	ltotal	-+-	3 350,00	4		
	consumable and stationary		0	balance	3	4 4,560,00	0		
		-						•	
			BA	LANCE SHEET					
	TITLE	ASSET BEGINNING OF T	enu.	END OF TERM		TITLE		abilities EGINNING OF TERM	END OF TER
	CASH	30,000,0	00	END OF TERM 28,350,	000	bill payable	D	O O	3,000.00
	URRENT DEPOSIT	21,000,0		27,500,	000	account payable		20,000,000	16,890,00 16,500,00
	TIME DEPOSIT THER DEPOSIT	5,000.0	<del></del>	3,000,	000	loan amount outstanding	+	15, 000, 000	16,500,00
	BILL RECEIVABLE	3,000,0	<del>8</del>	2,500.		advance received	+	0	
	ACCOUNT RECEIVABLE	50,000,0	00	63,500,		deposit received		0	
	STOCKS AND BONDS INVENTORY ASSET	40,000,0	<u> </u>	25, 800,	000	capital increase		-	· <u>-</u>
	ADVANCE PAYMENT	40,000,0	-	23,800,	100				·
	LOAN	13,000,0	00	14,300,	000				
	BUILDING BUILDING FACILITY	ļ			-				
_	MACHINERY			· · · · · · · · · · · · · · · · · · ·		bond special account			
_	VEHICLE		_			allowance for bad debt		- 0	
评	OOL AND INSTRUMENT FIXTURES REAL ESTATE			<del></del>		carry-back carry-over	$\dashv$	· · · · · · · · · · · · · · · · · · ·	
	MARK · SUBTOTAL	24,000,0	00	24,000,	000				
L.	APITAL SUBSCRIPTION INVESTEMET		<u>o</u>		0				
T C.	APITAL REDUCTION		0	-	0	owner's debit	+		
						capital invested		148,000,000	148,000.0
Ľ	owner's credit		<u>-                                      </u>	200,		income before deduction for blue return	<u>'                                    </u>		4, 760, 0
<u> </u>	total	183, 000, 0	00	189, 150,	000 [	total		183, 000, 000	189, 150, 0
							ca	lculation of next cap	ital invested
				•	_		_		
					<b>⊢</b>	200.00	20	owner's credit	148,000.0
						200,00	<del>//  </del>	owner's debit	
					<u> </u>			income before deduction	
	·				<b>⊢</b>		_	for blue return	<b>4</b> , 760, 0
	A							capital reduction and increase	
		•			_ <u>L</u>	<del></del>	ne	xt capital invested	152, 560, 0
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<u>g</u> _	DT	DU	DW 8	DY	DZ ness ra	EA atio a	EC nalysis	EE	EF	EG
		profit ratio of capital	current income (yearly) capital	upper	middle 5	lower	4,760,000 148,000,000	3		summary
	_	assessed percentage of classification of assets to total assets	capital asset total capital	20		90	24,000,000 189, 150,000	13		♦This table reveals cumulative numerals.
	3	net worth ratio	net worth total capital	80_	35	20	148,000,000 189,150,000	78		not yearly ones.
	4	fixed assets ratio	capital asset net worth	50	180	250	24,000,000 148,000,000	16		♦Therefore, it is proper to see at the end of the year.
3	<b>⑤</b>	liquid ratio	floating asset floating debt	200	70	40	164, 950, 000 41, 150, 000	401		♦The ratio criteria
	6	ratio of operating profit to net sales	operating profit net sales	7	5	3	4,910,000 21,000,000	2		are not absolute. Set your criteria.
_	7	ratio of declared profit to net sales ratio of	declared profit net sales	6	4	2	4,560,000 21,000,000	2		
	8 .	current income to net sales turnover of	net sales	4	2	1	4,560,000 21,000,000 21,000,000	2		
-	9	total capital	total capital  current net sales previous net sales	2.5	1.8	1.2	189, 150, 000	0.11		
	(0)	rate	previous net sales	1.05	1	0.8		error	upper	
22334455 66788							· · · · · · · · · · · · · · · · · · ·	ŧ.		
	*									
										n-daige :
Pool to Ook	D rofit ratio of apital d f rofit ratio of apital d rofit ratio current ratio d rofit rate growth rate	upper middle lover  O O C C C C C C C C C C C C C C C C C	high return	upper	iiudo	٦ .	O O TAILUTE TO THE TA	nbber æiddle lose		o tead of the control